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ATTORNEY DOCKET NO.: 05225.0259

CUSTOMER NO. 22,852



MAIL STOP PATENT APPLICATION

Commissioner for Patents

P.O. Box 1450

Alexandria, VA 22313-1450

New U.S. Patent Application

Title: **METHOD OF MANUFACTURING SEMICONDUCTOR DEVICES**

Inventors: **1) Tomohiro SAITO and 2) Kyoichi SUGURO**

Sir:

We enclose the following papers for filing in the United States Patent and Trademark Office in connection with the above patent application.

1. Application - 47 pages, including 4 independent claims and 18 claims total.
2. Drawings - 14 sheets of formal drawings containing 38 figures.
3. Declaration and Power of Attorney.
4. Recordation Form Cover Sheet and Assignment to **KABUSHIKI KAISHA TOSHIBA**.
5. Information Disclosure Statement and Information Disclosure Citation, PTO 1449 with documents attached.
6. The filing fee is calculated as follows:

Basic Application Filing Fee					\$770	\$ 770.00
	Number of Claims		Basic	Extra Claims		
Total Claims	18	-	20	0	x \$18	
Independent Claims	4	-	3	1	x \$86	\$ 86.00
<input type="checkbox"/> Presentation of Multiple Dep. Claim					+\$290	
Subtotal						\$ 856.00
Reduction by 1/2 if small entity						-
TOTAL APPLICATION FILING FEE						\$ 856.00

7. A check for \$896.00 is enclosed. The fee includes:

\$770.00 for filing fee;

\$86.00 for extra claim fee; and

\$40.00 Assignment recordation fee.

Applicants claim the right to priority based on copy of Japanese Patent Application No. 2003-370755, filed on October 30, 2003.

Please address all correspondence with respect to this application to:

**Finnegan, Henderson, Farabow,
Garrett & Dunner, L.L.P.
1300 I Street, N.W.
Washington, D.C. 20005-3315**


Please accord this application an application number and filing date and record and return the Assignment to the undersigned.

The Commissioner is hereby authorized to charge any additional filing fees due and any other fees due under 37 C.F.R. § 1.16 or §1.17 during the pendency of this application to our Deposit Account No. 06-0916.

Respectfully submitted,

FINNEGAN, HENDERSON, FARABOW,
GARRETT & DUNNER, L.L.P.

By: _____


Richard V. Burgujian
Reg. No. 31,744

RVB/FPD/sci
Enclosures